

E-File: July 28, 2009

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Attorneys for Debtors and
 Debtors in Possession

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

THE RHODES COMPANIES, LLC, aka
"Rhodes Homes," et al.,¹
Debtors.

Case No.: BK-S-09-14814-LBR
 (Jointly Administered)

Chapter 11

Affects:

Hearing Date: August 28, 2009

¹ The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No. 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

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☐ All Debtors
☒ Affects the following Debtor(s):
APACHE FRAMING, LLC
BATCAVE, LP
BRAVO, INC.
CHALKLINE, LP
ELKHORN PARTNERS, A NEVADA LP
GERONIMO PLUMBING LLC
GLYNDA, LP
GUNG-HO CONCRETE LLC
HERITAGE LAND COMPANY, LLC
JACKKNIFE, LP
OVERFLOW, LP
PARCEL 20, LLC
PINNACLE GRADING, LLC
RHODES HOMES ARIZONA, LLC
RHODES ARIZONA PROPERTIES, LLC
THE RHODES COMPANIES, LLC
RHODES RANCH GOLF COUNTRY CLUB, LLC
RHODES RANCH GENERAL PARTNERSHIP
SIX FEATHERS HOLDINGS, LLC
TICK, LP
TRIBES HOLDINGS, LLC
TUSCANY GOLF COUNTRY CLUB, LLC
WALLBOARD, LP

Hearing Time: 1:30 p.m.
Courtroom 1

DEBTORS' OMNIBUS OBJECTION TO INTERNAL REVENUE SERVICE CLAIMS
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY
RULES 3003 AND 3007

The Rhodes Companies, LLC and its affiliated debtors (collectively, the “Debtors”), by their undersigned counsel, hereby object (the “Omnibus Objection”) to certain of the claims filed by the Internal Revenue Service (the “IRS Claims”) as detailed herein pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and request the entry of an order (the “Order”) disallowing and expunging in full each of the IRS Claims as indicated in further detail below.² In support of this Omnibus Objection, the Debtors rely on the *Declaration*

² The Debtors reserve the right to file additional omnibus objections, whether on substantive or non-substantive grounds, to any and all other claims filed against their estates.

of Paul D. Huygens in Support of Debtors' Omnibus Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, attached hereto as **Exhibit A**. In further support of this Omnibus Objection, the Debtors respectfully represent as follows:

BACKGROUND

1. On March 31, 2009, the above-captioned Debtors (the "Primary Filers") except Tuscany Golf Country Club, LLC, Pinnacle Grading, LLC, and Rhodes Homes Arizona, LLC (the "Secondary Filers") filed voluntary petitions for relief under chapter 11 of title 11 of the Bankruptcy Code. On April 1, 2009, the Secondary Filers filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. (All references to Petition Date herein shall mean March 31, 2009 for the Primary Filers or April 1, 2009 for the Secondary Filers, as applicable.) The Debtors are continuing in possession of their property and are operating and managing their businesses, as debtors in possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code.

2. The Debtors object to each of the following IRS Claims, a true and correct copy of which is attached hereto as **Exhibit B**:

- Claim No. 1, filed in Case No. 09-14818 against Apache Framing, LLC in the amount of \$239,335.01;
- Claim No. 1, filed in Case No. 09-14861 against Batcave, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14825 against Bravo, Inc. in the amount of \$6,238.98;
- Claim No. 1, filed in Case No. 09-14862 against Chalkline, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14828 against Elkhorn Partners, A Nevada Limited Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14820 against Geronimo Plumbing LLC in the amount of \$8,240.76;

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- Claim No. 1, filed in Case No. 09-14865 against Glynda, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14822 against Gung-Ho Concrete LLC in the amount of \$11,120.56;
- Claim No. 1, filed in Case No. 09-14778 against Heritage Land Company, LLC in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14860 against Jackknife, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14856 against Overflow, LP in the amount of \$500;
- Claim No. 3, filed in Case No. 09-14848 against Parcel 20, LLC in the amount of \$1,500;
- Claim No. 3, filed in Case No. 09-14887 against Pinnacle Grading, LLC in the amount of \$15,729.92;
- Claim No. 3, filed in Case No. 09-14882 against Rhodes Homes Arizona, LLC in the amount of \$9,454;
- Claim No. 1, filed in Case No. 09-14868 against Rhodes Arizona Properties, LLC in the amount of \$1,000;
- Claim No. 10, filed in Case No. 09-14814 against The Rhodes Companies, LLC in the amount of \$729,519.98;
- Claim No. 12, filed in Case No. 09-14854 against Rhodes Ranch Golf Country Club, LLC in the amount of \$105,042.44;
- Claim No. 12, filed in Case No. 09-14844 against Rhodes Ranch General Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14833 against Six Feathers Holdings, LLC in the amount of \$2,500;
- Claim No. 1, filed in Case No. 09-14866 against Tick, LP in the amount of \$500;

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- Claim No. 1, filed in Case No. 09-14817 against Tribes Holdings, LLC in the amount of \$500;³
- Claim No. 6, filed in Case No. 09-14884 against Tuscany Golf Country Club, LLC in the amount of \$8,253.28; and
- Claim No. 1, filed in Case No. 09-14858-1 against Wallboard, LP in the amount of \$500;

3. The Debtors have had ongoing discussions with the IRS to withdraw these claims. On June 16, 2009, the Debtors contacted the IRS to explain why these claims are invalid. The IRS requested that the Debtors send a letter to the same effect, which the Debtors did on June 16, 2009. *See Exhibit C.* The taxes are not owed for various reasons, including that in some cases, the taxes relate to employee payroll taxes for periods of time during which the particular Debtor had no employees. The Debtors have had numerous conversations with the representative for the IRS, who has said that the IRS agrees with the Debtors' assessment that no amounts are owing and that the IRS Claims would be withdrawn.

4. On July 24, 2009, the Debtors' representatives again reached out to the IRS, who stated that it now needed the previously sent letters to be notarized, which the Debtors provided. A true and correct of such notarized letters is attached hereto as **Exhibit C**. As of the date and time of filing of this Objection, although the Debtors are hopeful that the IRS will withdraw the IRS Claims as it has indicated it will, the Debtors file this Objection in an abundance of caution.

5. The Debtors are investigating other claims filed by the IRS as to which some amounts may be owed and accordingly, those claims are not covered by this Objection.

³ On July 8, 2009, the IRS filed proof of claim number 4 in Tribes Holdings, LLC in the amount of \$0.00. The Debtors believe that this proof of claim was intended to withdraw or amend claim number 1 in the Tribes Holdings, LLC case. However, because the box was not checked amending the claim and the withdrawal is not clear from the face of the claim (but is rather stated on the attachment), the Debtors are including proof of claim number 1 filed in the Tribes Holdings, LLC case in this Objection.

RELIEF REQUESTED

6. By this Omnibus Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, disallowing and expunging in full each of the Disputed Claims as indicated in further detail below.

OBJECTION

7. Bankruptcy Rule 3007(d) provides that the Debtors may submit objections to more than one claim in an “omnibus” format if the claims have been filed by the same entity. All of the IRS Claims have been filed by the IRS. For the reasons set forth herein and in the Huygens Declaration, the IRS Claims are not valid claims against the Debtors.

8. Bankruptcy Code Section 502 authorizes a party in interest to object to claims. *See* 11 U.S.C. §502(a). Although a proper proof of claim is presumed valid under Bankruptcy Rule 3001(f), once an objection controverts the presumption, the creditor has the ultimate burden of persuasion as to the validity and amount of the claim. *Ashford v. Consolidated Pioneer Mortg. (In re Consolidated Pioneer Mortg.)*, 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996) (quoting *In re Allegheny International, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992)). The Bankruptcy Appellate Panel for the Ninth Circuit explained the shifting burdens of proof with respect to objection to proofs of claim as follows:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is “prima facie” valid. In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant’s initial obligation to go forward. . . . The burden of persuasion is always on the claimant.

Id. (emphasis added). Following this decision, the District Court for the Northern District of California emphasized, “unless the claimant has alleged ‘facts sufficient to support a legal

liability, ‘the claim is not prima facie valid.’ *In re Hongnisto*, 293 B.R. 45, 50 (N.D. Cal. 2003) (quoting *Consolidated Pioneer Mortg.*, 178 B.R. at 266) (holding that the claimant’s proof of claim failed to allege sufficient facts to support a legal liability and consequently disallowed the proof of claim); *see Consolidated Pioneer Mortg.*, 178 B.R. at 227 (holding that because the proof of claim did not allege sufficient facts to support the claim, the proof of claim was disallowed).

9. Based on the Debtors’ review of their books and records and the proof of claims filed by the IRS, in each instance, the IRS has no valid legal justification for asserting the filed IRS Claims against the given Debtor. As a result, the Debtors submit that the IRS Claims should be expunged by the Court.

CONCLUSION

10. The Debtors object to the allowance of the IRS Claims as set forth herein for the reasons stated herein, and the Debtors hereby move this Court for an Order disallowing and expunging in full each of the IRS Claims indentified herein.

NOTICE

11. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this objection has been provided to (i) the United States Trustee for the District of Nevada, (ii) counsel to the Creditors’ Committee, (iii) the IRS in accordance with the addresses provided in the proofs of claim for such IRS Claims, (iv) each person or entity that has filed a notice of appearance and request for special notice, and (v) other required parties pursuant to the Court’s case management order entered in these cases. The Debtors submit that in light of the nature of the relief requested herein, no other or further notice is required.

12. Pursuant to Bankruptcy Rule 3007, the Debtors have provided all claimants affected by the Omnibus Objection with at least thirty (30) days’ notice of the hearing on the Omnibus Objection.

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1 WHEREFORE, the Debtors respectfully request that the Court enter an Order,
2 substantially in the form attached hereto as **Exhibit D**, disallowing and expunging the IRS
3 Claims, and granting such other and further relief as the Court deems just an proper under the
4 circumstances of these chapter 11 cases.

5
6 **DATED** this 28th day of July, 2009.

7
8 **LARSON & STEPHENS**

9 /s/ Zachariah Larson, Esq.
10 Zachariah Larson, Bar No. 7787
11 Kyle O. Stephens, Bar No. 7928
12 810 S. Casino Center Blvd., Suite 104
13 Las Vegas, NV 89101
14 702/382-1170
15 Attorneys for Debtors and Debtors in
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EXHIBIT A

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Declaration of Paul D. Huygens in Support of Objection

I, Paul D. Huygens, declare as follows:

1. I am the Senior Vice President of Special Projects of the above-captioned Debtors and Debtors in possession. The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

2. This declaration is submitted in support of the *Debtors' Omnibus Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007* (the "Objection").

3. I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors' Objection and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the "Proposed Order") and the exhibits attached thereto.

4. The claims and attached information and documentation were carefully reviewed and analyzed in good faith, and the Debtors' books and records were referenced for additional support, utilizing due diligence by appropriate personnel of the Debtors. These efforts have resulted in the identification of the disputed "IRS Claims", as identified in the Objection, true and correct copies of which are attached as **Exhibit B** hereto. I have personally reviewed each of the IRS Claims.

5. To the best of my knowledge, information and belief, the claims listed in the Objection are not valid claims against the Debtors for the reasons set forth in the Debtors' letter to the IRS, which is attached hereto as **Exhibit C**. As a result, I believe that these claims should be disallowed and expunged by the Court.

6. I have had ongoing discussions with the IRS to withdraw these claims. On June 16, 2009, I contacted the IRS to explain why these claims were invalid. The taxes are not owed for various reasons, including that in some cases, the taxes relate to employee payroll taxes for which the particular Debtor did not have employees during the applicable time period. The IRS requested that the Debtors send a letter to the same effect, which the Debtors did on

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1 June 16, 2009. I have had general conversations with the representative for the IRS, who has
2 said that the IRS has agreed with the Debtors' assessment that no amounts are owing under the
3 IRS claims and that the IRS Claims would be withdrawn.

4 7. By July 24, 2009, when only one claim withdrawal had been filed, I again
5 reached out to the IRS, who stated that they now needed the previously sent letters to be
6 notarized, which the Debtors provided. A true and correct of such notarized letters is attached
7 hereto as **Exhibit C**. As of the date and time of filing of this Objection, although the Debtors are
8 hopeful that the IRS will withdraw the IRS Claims as they have indicated they will, the Debtors
9 file this Objection in an abundance of caution.

10 8. I believe that granting the relief requested in the IRS Omnibus Objection
11 is in the best interests of the Debtors, their estates and their creditors.

12
13 I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true
14 and correct to the best of my knowledge, information, and belief.

15 Executed this ___ day of July, 2009, at Las Vegas, Nevada.

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18 Paul D. Huygens
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EXHIBIT B

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: APACHE FRAMING LLC		Case Number: 09-14818-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4321434		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 239,335.01 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ 237,068.86 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/16/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: APACHE FRAMING LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14818-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5860	FUTA	12/31/2007	04/28/2008	\$0.00	\$0.00
XX-XXX5860	WT-FICA	12/31/2008	I Unassessed-No Return	\$115,033.10	\$933.42
XX-XXX5860	FUTA	12/31/2008	04/13/2009	\$120.56	\$0.98
XX-XXX5860	WT-FICA	03/31/2009	I Unassessed-No Return	\$120,980.80	\$0.00
				<u>\$236,134.46</u>	<u>\$934.40</u>

Total Amount of Unsecured Priority Claims:

\$237,068.86

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5860	PTRSH	12/31/2006	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX5860	PTRSH	12/31/2007	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX5860	PTRSH	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00
				<u>\$0.00</u>	<u>\$0.00</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) \$766.15

Penalty to date of petition on unsecured general claims (including interest thereon) \$1,500.00

Total Amount of Unsecured General Claims:

\$2,266.15

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: BATCAVE, LP		Case Number: 09-14861-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4540286		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment		
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/15/2009 /s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: BATCAVE, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14861-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6837	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: BRAVO LLC		Case Number: 09-14825-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4352630		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 6,238.98 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ 6,238.98 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/16/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: BRAVO LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14825-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX2642	CORP-INC	12/31/2005	I Unassessed-No Return	\$500.00	\$118.78
XX-XXX2642	CORP-INC	12/31/2006	I Unassessed-No Return	\$1,000.00	\$145.75
XX-XXX2642	CORP-INC	12/31/2007	I Unassessed-No Return	\$1,500.00	\$89.49
XX-XXX2642	WT-FICA	03/31/2008	I Unassessed-No Return	\$431.42	\$22.12
XX-XXX2642	CORP-INC	12/31/2008	I Unassessed-No Return	\$2,000.00	\$0.00
XX-XXX2642	WT-FICA	03/31/2009	I Unassessed-No Return	\$431.42	\$0.00
				\$5,862.84	\$376.14

Total Amount of Unsecured Priority Claims:

\$6,238.98

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: CHALKLINE, LP		Case Number: 09-14862-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4550646		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5350		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/15/2009 /s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: CHALKLINE, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14862-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0281	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: ELKHORN PARTNERS, A NEVADA LIMITED PARTNERSHIP		Case Number: 09-14828-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4363080		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/15/2009 /s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: ELKHORN PARTNERS, A NEVADA LIMITED
PARTNERSHIP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14828-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9654	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: GERONIMO PLUMBING LLC		Case Number: 09-14820-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4331793		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 8,240.76 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ 6,343.47 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/16/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: GERONIMO PLUMBING LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14820-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6897	CORP-INC	12/31/2006	I Unassessed-No Return	\$1,500.00	\$218.65
XX-XXX6897	CORP-INC	12/31/2007	I Unassessed-No Return	\$2,000.00	\$119.33
XX-XXX6897	CORP-INC	12/31/2008	I Unassessed-No Return	\$2,500.00	\$5.49
				<u>\$6,000.00</u>	<u>\$343.47</u>

Total Amount of Unsecured Priority Claims:

\$6,343.47

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6897	CORP-INC	12/31/2004	I Unassessed-No Return	\$500.00	\$159.74
XX-XXX6897	CORP-INC	12/31/2005	I Unassessed-No Return	\$1,000.00	\$237.55
				<u>\$1,500.00</u>	<u>\$397.29</u>

Total Amount of Unsecured General Claims:

\$1,897.29

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: GLYNDA, LP		Case Number: 09-14865-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4561026		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/15/2009 /s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: GLYNDA, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14865-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX5569	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: GUNG-HO CONCRETE LLC		Case Number: 09-14822-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4342215		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 11,120.56 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ 8,120.60 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/16/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: GUNG-HO CONCRETE LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14822-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6966	PTRSHP	12/31/2005	1 NOT FILED	\$100.00	\$0.00
XX-XXX6966	PTRSHP	12/31/2006	1 NOT FILED	\$100.00	\$0.00
XX-XXX6966	PTRSHP	12/31/2007	1 NOT FILED	\$100.00	\$0.00
XX-XXX6966	WT-FICA	12/31/2008	2 Unassessed-No Return	\$3,844.70	\$31.20
XX-XXX6966	PTRSHP	12/31/2008	1 NOT FILED	\$100.00	\$0.00
XX-XXX6966	WT-FICA	03/31/2009	2 Unassessed-No Return	\$3,844.70	\$0.00
				\$8,089.40	\$31.20

Total Amount of Unsecured Priority Claims:

\$8,120.60

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6966	PTRSHP	12/31/2004	1 NOT FILED	\$100.00	\$0.00
XX-XXX6966	MISC PEN	12/31/2005	12/08/2008	\$0.00	\$6.39
				\$100.00	\$6.39

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,000.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$893.57

Total Amount of Unsecured General Claims:

\$2,999.96

¹ THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

² UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED.

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: HERITAGE LAND COMPANY LLC		Case Number: 09-14778-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4288786		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348		
1. Amount of Claim as of Date Case Filed: \$ <u>500.00</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/16/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: HERITAGE LAND COMPANY LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14778-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX2918	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: JACKKNIFE, LP		Case Number: 09-14860-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4529937		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5350		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 04/15/2009 /s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: JACKKNIFE, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14860-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX6189	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: OVERFLOW, LP		Case Number: 09-14856-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4640511		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>500.00</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/15/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: OVERFLOW, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14856-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9349	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: PARCEL 20 LLC		Case Number: 09-14848-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4641283		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 1,500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/15/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: PARCEL 20 LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14848-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX5534	PTRSHP	12/31/2006	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX5534	PTRSHP	12/31/2007	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX5534	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00
				<u>\$0.00</u>	<u>\$0.00</u>

Penalty to date of petition on unsecured general claims (including interest thereon) \$1,500.00

Total Amount of Unsecured General Claims:

\$1,500.00

B10 (Official Form 10) (12/08) Case 09-14887-lbr Claim 3-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: PINNACLE GRADING LLC		Case Number: 09-14887-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4669945		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>15,729.92</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: <u>\$ 12,928.30</u> <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim. if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/07/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

Proof of Claim for Internal Revenue Taxes



Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: PINNACLE GRADING LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number

09-14887-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

04/01/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX4838	WT-FICA	12/31/2006	04/13/2009	\$11,176.53	\$1,751.77

Total Amount of Unsecured Priority Claims:

\$12,928.30

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,801.62

Total Amount of Unsecured General Claims:

\$2,801.62

Creditor: (4669945) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 3 <i>Original Filed</i> <i>Date: 05/08/2009</i> <i>Original Entered</i> <i>Date: 05/08/2009</i>	Status: <i>Filed by: CR</i> <i>Entered by: IRSPOC2,</i> <i>Modified:</i>
Unsecured claimed: \$2801.62 Secured claimed: \$0.00 Priority claimed: \$12928.30 Total claimed: \$15729.92		
History: <u>Details</u> <u>3-1</u> 05/08/2009 Claim #3 filed by Internal Revenue Service, total amount claimed: \$15729.92 (IRSPOC2)		
Description:		
Remarks:		

B10 (Official Form 10) (12/08) Case 09-14882-lbr Claim 3-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: RHODES HOMES ARIZONA LLC		Case Number: 09-14882-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4657552		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 9,454.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: \$ 9,454.00 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim. if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/07/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

YB 3

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: RHODES HOMES ARIZONA LLC
313 SOUTH AZTEC ROAD
GOLDEN VALLEY, AZ 86413

Case Number

09-14882-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX7248	WT-FICA	03/31/2009	1 Unassessed-No Return	\$9,454.00	\$0.00

Total Amount of Unsecured Priority Claims:**\$9,454.00**

Creditor: (4657552) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 3 <i>Original Filed</i> <i>Date: 05/08/2009</i> <i>Original Entered</i> <i>Date: 05/08/2009</i>	Status: <i>Filed by: CR</i> <i>Entered by: IRSPOC2,</i> <i>Modified:</i>
Unsecured claimed: \$0.00 Secured claimed: \$0.00 Priority claimed: \$9454.00 Total claimed: \$9454.00		
History: <u>Details</u> 3-1 05/08/2009 Claim #3 filed by Internal Revenue Service, total amount claimed: \$9454 (IRSPOC2)		
Description:		
Remarks:		

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: RHODES ARIZONA PROPERTIES LLC		Case Number: 09-14868-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4640549		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 1,000.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ 1,000.00 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 06/01/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: RHODES ARIZONA PROPERTIES LLC
313 SOUTH AZTEC ROAD
GOLDEN VALLEY, AZ 86413

Case Number
09-14868-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX7248	WT-FICA	03/31/2009	I Unassessed-No Return	\$1,000.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$1,000.00

B10 (Official Form 10) (12/08) Case 09-14814-lbr Claim 10-1 Filed 05/06/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: RHODES COMPANIES LLC		Case Number: 09-14814-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor Number: 4742469		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 Telephone Number: (702) 868-5348		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>792,519.98</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: <u>\$ 790,414.30</u> <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes _____ (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim. if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/05/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		FOR COURT USE ONLY

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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: RHODES COMPANIES LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number

09-14814-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX3060	WT-FICA	12/31/2005	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	03/31/2006	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	06/30/2006	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	09/30/2006	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2006	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	FUTA	12/31/2006	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2007	03/31/2008	\$0.00	\$45.49
XX-XXX3060	WT-FICA	06/30/2008	1 Unassessed-No Return	\$194,185.69	\$7,065.98
XX-XXX3060	WT-FICA	09/30/2008	1 Unassessed-No Return	\$194,185.69	\$4,384.37
XX-XXX3060	WT-FICA	12/31/2008	1 Unassessed-No Return	\$194,185.69	\$1,575.70
XX-XXX3060	WT-FICA	03/31/2009	1 Unassessed-No Return	\$194,185.69	\$0.00
				\$777,342.76	\$13,071.54

Total Amount of Unsecured Priority Claims:**\$790,414.30**

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX3060	PTRSH	12/31/2005	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	FUTA	12/31/2005	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	PTRSH	12/31/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	PTRSH	12/31/2007	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	PTRSH	12/31/2008	1 Unassessed-No Return	\$0.00	\$0.00
				\$100.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$5.68

Penalty to date of petition on unsecured general claims (including interest thereon) \$2,000.00

Total Amount of Unsecured General Claims:**\$2,105.68**

I UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED.

Creditor: (4742469) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114	Claim No: 10 <i>Original Filed</i> Date: 05/06/2009 <i>Original Entered</i> Date: 05/06/2009	Status: <i>Filed by:</i> CR <i>Entered by:</i> IRSPOC2, <i>Modified:</i>
Unsecured claimed: \$2105.68 Secured claimed: \$0.00 Priority claimed: \$790414.30 Total claimed: \$792519.98		
History: <u>Details</u> <u>10-1</u> 05/06/2009 Claim #10 filed by INTERNAL REVENUE SERVICE, total amount claimed: \$792519.98 (IRSPOC2)		
Description:		
Remarks:		

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B10 (Official Form 10) (12/08) Case 09-14854-lbr Claim 12-1 Filed 05/18/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: RHODES RANCH GOLF AND COUNTRY CLUB		Case Number: 09-14854-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4655099		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348		
1. Amount of Claim as of Date Case Filed: <u>\$ 105,042.44</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)(): _____ Amount entitled to priority: <u>\$ 102,042.44</u> <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/15/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		FOR COURT USE ONLY

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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: RHODES RANCH GOLF AND COUNTRY CLUB
20 RHODES RANCH PARKWAY
LAS VEGAS, NV 89147

Case Number

09-14854-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9730	PTRSH	12/31/2005	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSH	12/31/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSH	12/31/2007	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSH	12/31/2008	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	FUTA	12/31/2008	1 Unassessed-No Return	\$5,918.00	\$0.00
XX-XXX9730	WT-FICA	03/31/2009	1 Unassessed-No Return	\$96,124.44	\$0.00
				<u>\$102,042.44</u>	<u>\$0.00</u>

Total Amount of Unsecured Priority Claims:**\$102,042.44**

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9730	PTRSH	12/31/2003	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSH	12/31/2004	1 Unassessed-No Return	\$0.00	\$0.00
				<u>\$0.00</u>	<u>\$0.00</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,000.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$1,000.00

Total Amount of Unsecured General Claims:**\$3,000.00**

Creditor: (4655099) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 12 <i>Original Filed</i> Date: 05/18/2009 <i>Original Entered</i> Date: 05/18/2009	Status: <i>Filed by:</i> CR <i>Entered by:</i> IRSPOC2, <i>Modified:</i>
Unsecured claimed: \$3000.00 Secured claimed: \$0.00 Priority claimed: \$102042.44 Total claimed: \$105042.44		
History: <u>Details</u> <u>12-1</u> 05/18/2009 Claim #12 filed by Internal Revenue Service, total amount claimed: \$105042.44 (IRSPOC2)		
Description:		
Remarks:		

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Creditor: (4756026) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114	Claim No: 1 <i>Original Filed</i> Date: 05/12/2009 <i>Original Entered</i> Date: 05/12/2009	Status: <i>Filed by:</i> CR <i>Entered by:</i> IRSPOC2, <i>Modified:</i>
Unsecured claimed: \$0.00 Secured claimed: \$0.00 Priority claimed: \$41770.53 Total claimed: \$41770.53		
History: <u>Details</u> 1-1 05/12/2009 Claim #1 filed by INTERNAL REVENUE SERVICE, total amount claimed: \$41770.53 (IRSPOC2)		
Description:		
Remarks:		

B10 (Official Form 10) (12/08) Case 09-14844-lbr Claim 12-1 Filed 05/15/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: RHODES RANCH GENERAL PARTNERSHIP		Case Number: 09-14844-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4425524		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348		
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim. if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		FOR COURT USE ONLY
Date: 05/14/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 </div> <div style="width: 45%;"> Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106 </div> </div>		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: RHODES RANCH GENERAL PARTNERSHIP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number

09-14844-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX1760	PTRSHP	12/31/2008	1 Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:**\$0.00**

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:**\$500.00**

Creditor: (4425524) Internal Revenue Service Ogden, UT 84201-0039	Claim No: 12 <i>Original Filed</i> Date: 05/15/2009 <i>Original Entered</i> Date: 05/15/2009	Status: <i>Filed by:</i> CR <i>Entered by:</i> IRSPOC2, <i>Modified:</i>
Unsecured claimed: \$500.00 Secured claimed: \$0.00 Priority claimed: \$0.00 Total claimed: \$500.00		
History: <u>Details</u> 12-1 05/15/2009 Claim #12 filed by Internal Revenue Service, total amount claimed: \$500 (IRSPOC2)		
Description:		
Remarks:		

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OK

B10 (Official Form 10) (12/08) Case 09-14833-lbr Claim 1-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: SIX FEATHERS HOLDINGS LLC		Case Number: 09-14833-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4640581		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348		
1. Amount of Claim as of Date Case Filed: \$ <u>2,500.00</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: <u>\$ 1,000.00</u> <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: _____ Taxes _____ (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: <u>05/07/2009</u> /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <div style="text-align: center;">Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106</div>	
FOR COURT USE ONLY		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: SIX FEATHERS HOLDINGS LLC
313 SOUTH AZTEC ROAD
GOLDEN VALLEY, AZ 86413

Case Number

09-14833-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX8451	PTRSH	12/31/2006	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX8451	PTRSH	12/31/2007	1 Unassessed-No Return	\$0.00	\$0.00
XX-XXX8451	WT-FICA	12/31/2008	1 Unassessed-No Return	\$1,000.00	\$0.00
				\$1,000.00	\$0.00

Total Amount of Unsecured Priority Claims:**\$1,000.00****Unsecured General Claims**

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX8451	PTRSH	12/31/2008	1 Unassessed-No Return	\$0.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,000.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:**\$1,500.00**

Creditor: (4640581) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 1 <i>Original Filed</i> Date: 05/08/2009 <i>Original Entered</i> Date: 05/08/2009	Status: <i>Filed by:</i> CR <i>Entered by:</i> IRSPOC2, <i>Modified:</i>
Unsecured claimed: \$1500.00 Secured claimed: \$0.00 Priority claimed: \$1000.00 Total claimed: \$2500.00		
History: <u>Details</u> 1-1 05/08/2009 Claim #1 filed by Internal Revenue Service, total amount claimed: \$2500 (IRSPOC2)		
Description:		
Remarks:		

/ 60

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: TICK, LP		Case Number: 09-14866-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4640612		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/21/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: TICK, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14866-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0707	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

B10 (Official Form 10) (12/08) Case 09-14817-lbr Claim 1-1 Filed 05/07/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: TRIBES HOLDINGS LLC		Case Number: 09-14817-LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4745703		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348 1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ 400.00 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____% Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/06/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: TRIBES HOLDINGS LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number

09-14817-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX4347	WT-FICA	06/30/2005	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA	09/30/2005	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA	12/31/2005	1 Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA	03/31/2009	1 Unassessed-No Return	\$100.00	\$0.00
				\$400.00	\$0.00

Total Amount of Unsecured Priority Claims:**\$400.00**

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX4347	FUTA	12/31/2005	1 Unassessed-No Return	\$100.00	\$0.00

Total Amount of Unsecured General Claims:**\$100.00**

Creditor: (4745703) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114	Claim No: 1 Original Filed Date: 05/07/2009 Original Entered Date: 05/07/2009	Status: Filed by: CR Entered by: IRSPOC2, Modified:
Unsecured claimed: \$100.00 Secured claimed: \$0.00 Priority claimed: \$400.00 Total claimed: \$500.00		
History: <u>Details</u> <u>1-1</u> 05/07/2009 Claim #1 filed by INTERNAL REVENUE SERVICE, total amount claimed: \$500 (IRSPOC2)		
Description:		
Remarks:		

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: TUSCANY GOLF COUNTRY CLUB LLC		Case Number: 09-14884-LBR
<i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4669505		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (702) 868-5348 1. Amount of Claim as of Date Case Filed: \$ 8,253.28 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ 5,753.28 <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/21/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: TUSCANY GOLF COUNTRY CLUB LLC
901 OLIVIA PARKWAY
HENDERSON, NV 89015

Case Number
09-14884-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
04/01/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7132	PTRSH	12/31/2006	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSH	12/31/2007	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSH	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	WT-FICA	03/31/2009	I Unassessed-No Return	\$5,753.28	\$0.00
				<u>\$5,753.28</u>	<u>\$0.00</u>

Total Amount of Unsecured Priority Claims:

\$5,753.28

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7132	PTRSH	12/31/2004	I Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSH	12/31/2005	I Unassessed-No Return	\$0.00	\$0.00
				<u>\$0.00</u>	<u>\$0.00</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,500.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$1,000.00

Total Amount of Unsecured General Claims:

\$2,500.00

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____		PROOF OF CLAIM
Name of Debtor: WALLBOARD, LP		Case Number: 09-14858-LBR
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		
Telephone number: 1-800-913-9358 Creditor Number: 4640644		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 05/15/2009 /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	
		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: WALLBOARD, LP
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number
09-14858-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX1467	PTRSHP	12/31/2008	I Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

EXHIBIT

C



~~June 16, 2009~~ July 24, 2009

Internal Revenue Service
110 City Parkway Stop 5028 LVG
Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

-Tribes Holdings LLC (Case #09-14817-LBR) had employees from January 2006 thru May 2008. It did not have employees before or after those dates and as a result did not file returns during those periods. Therefore, we believe the 2005 and 2009 priority claims of \$400.00 and general claims of \$100.00 are not valid.

-Rhodes Arizona Properties, LLC (Case #09-14868-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2009 priority payroll claims totally \$1,000.00 are not valid.

-Six Feathers Holdings, LLC (Case #09-148333-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2008 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$1,000.00 and general claims of \$1,500.00 for this entity.

-Geronimo Plumbing, LLC (Case #09-14820-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,343.47 and general claims of \$1,897.29 for this entity.

-Gung-Ho Concrete, LLC (Case #09-148222-LBR) had employees until April 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity

level during any period. This should alleviate the priority claims of \$8,120.60 and general claims of \$2,999.96 for this entity.

-Apache Framing, LLC (Case #09-14818-LBR) had employees until October 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$237,068.86 and general claims of \$2,266.15 for this entity.

-Bravo LLC (Case #09-14825-LBR) had employees until August 2007, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,238.98 for this entity.

-Rhodes Companies, LLC (Case #09-14814-LBR) had employees during 2007 only. Before and after 2007, these employees were paid by Rhodes Design and Development. Since it had no employees before or after 2007, it did not file related returns. Therefore, we believe the 2005, 2006, 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$790,414.30 and general claims of \$2,105.68 for this entity.

-Rhodes Ranch Golf and Country Club, LLC (Case #09-14854-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. Additionally, its operations (along with all its employees) were transferred to Rhodes Ranch Golf Inc. in December 2008. Rhodes Ranch Golf Inc is responsible for filing and paying payroll taxes from January 1, 2009 forward. Rhodes Ranch Golf and Country Club properly filed its 2008 return timely and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$5,918.00. Additionally, Rhodes Ranch Golf Inc., which is not in bankruptcy, timely filed its returns for March 2009 and believes it has no unpaid payroll taxes for the 2009 period. Therefore, it is our belief that there are no unpaid payroll taxes for Rhodes Ranch Golf and Country Club, LLC or Rhodes Ranch Golf Inc. for December 2008 or March 2009. This should alleviate the priority claims of \$102,042.44 and general claims of \$3,000.00 for this entity.

-Rhodes Design and Development Corporation (Case #09-14846-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$360,490.00 for this entity.

-Rhodes Homes Arizona, LLC (Case #09-14882-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$9,454.00 for this entity.

-Tuscany Golf Country Club, LLC (Case #09-14884-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$5,753.28 and general claims of \$2,500.00 for this entity.

-Rhodes Realty, Inc. (Case #09-14841-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding 2009 claims. Additionally, it properly filed its 2008 return on 1/23/2009 and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$805.89 with related interest of \$6.54. This should alleviate the priority claims of \$41,770.53 for this entity.

-Pinnacle Grading LLC (Case #09-14887-LBR) properly filed its 2006 payroll returns, and our records show a refund owing at the time of filing of \$3,414.29. This should alleviate the priority claims of \$12,928.30 and general claims of \$2,801.62 for this entity.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claim numbers above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

Regards,

Mary Ann Hubbard

Mary Ann Hubbard
Corporate Controller
Rhodes Homes, its affiliates and subsidiaries

Contact:
702-873-5338
mhubbard@rhodeshomes.com





July 29, 2009
~~June 16, 2009~~

Internal Revenue Service
110 City Parkway Stop 5028 LVG
Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

-Batcave LP, Chalkline LP, Glynda LP, Jackknife LP, Overflow LP, Tick LP, Wallboard LP, Elkhorn Partners LP, Heritage Land LLC, and Rhodes Ranch General Partnership all file income tax returns directly, but our records show these returns or extensions have been properly filed and there are no outstanding taxes due for these entities. The IRS claims each of these entities owes \$500.00 in taxes (total of \$5,000.00).

-Parcel 20 LLC is a disregarded entity for income tax purposes, and its taxes are ultimately paid by James M. Rhodes personally. Our records show there are no outstanding taxes due related to this entity. The IRS claims this entity owes \$1,500.00 in taxes.

We have not received written proof of claims for the above entities, but have received notice of their filings with the court. As a result, we have presumed the claims relate to alleged unpaid partnership or corporate taxes. These entities were all set up for the purpose of holding or developing land and do not, and have not, had employees.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claims above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

Regards,

Mary Ann Hubbard

Mary Ann Hubbard
Corporate Controller
Rhodes Homes, its affiliates and subsidiaries



EXHIBIT D

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Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:	Case No.: BK-S-09-14814-LBR (Jointly Administered)
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¹ The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No.

THE RHODES COMPANIES, LLC, aka
 “Rhodes Homes,” et al.,¹

Chapter 11

Debtors.

Affects:

☐ All Debtors
☒ Affects the following Debtor(s):

Hearing Date: August 28, 2009

Hearing Time: 1:30 p.m.

Courtroom 1

APACHE FRAMING, LLC
 BATCAVE, LP
 BRAVO, INC.
 CHALKLINE, LP
 ELKHORN PARTNERS, A NEVADA LP
 GERONIMO PLUMBING LLC
 GLYNDA, LP
 GUNG-HO CONCRETE LLC
 HERITAGE LAND COMPANY, LLC
 JACKKNIFE, LP
 OVERFLOW, LP
 PARCEL 20, LLC
 PINNACLE GRADING, LLC
 RHODES HOMES ARIZONA, LLC
 RHODES ARIZONA PROPERTIES, LLC
 THE RHODES COMPANIES, LLC
 RHODES RANCH GOLF COUNTRY CLUB,
 LLC
 RHODES RANCH GENERAL
 PARTNERSHIP
 SIX FEATHERS HOLDINGS, LLC
 TRIBES HOLDINGS, LLC
 TICK, LP
 TRIBES HOLDINGS, LLC
 TUSCANY GOLF COUNTRY CLUB, LLC
 WALLBOARD, LP

ORDER SUSTAINING DEBTORS’ OMNIBUS OBJECTION TO INTERNAL REVENUE

SERVICE CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,

BANKRUPTCY RULES 3003 AND 3007 [DOCKET NO.]

Upon consideration of *Debtors’ Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007* (the “Objection”),² filed by The Rhodes Companies, LLC and its affiliated debtors (collectively, the “Debtors”),

09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

1 requesting that the Court enter an order disallowing and expunging in full the Non-Debtor Claim;
 2 and the Court having jurisdiction to consider the Objection and the relief requested therein
 3 pursuant to 28 U.S.C. §§ 157 and 1334; and the relief requested therein being a core proceeding
 4 pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C.
 5 §§ 1408 and 1409; and the Court having reviewed the Objection; the Court hereby finds and
 6 determines that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and
 7 proper notice has been provided to the holder of the IRS Claim and all other parties entitled to
 8 notice; and no other or further notice is necessary; and the relief requested in the Objection is in
 9 the best interests of the Debtors, their estates and creditors; and that the legal and factual bases
 10 set forth in the Objection establishes just cause for the relief requested therein; therefore IT IS
 11 HEREBY ORDERED THAT:

12 1. The Objection is granted. The following IRS Claims are disallowed:

- 13 • Claim No. 1, filed in Case No. 09-14818 against Apache Framing, LLC in the
- 14 amount of \$239,335.01;
- 15 • Claim No. 1, filed in Case No. 09-14861 against Batcave, LP in the amount of
- 16 \$500;
- 17 • Claim No. 1, filed in Case No. 09-14825 against Bravo, Inc. in the amount of
- 18 \$6,238.98;
- 19 • Claim No. 1, filed in Case No. 09-14862 against Chalkline, LP in the amount of
- 20 \$500;
- 21 • Claim No. 1, filed in Case No. 09-14828 against Elkhorn Partners, A Nevada
- 22 Limited Partnership in the amount of \$500;
- 23 • Claim No. 1, filed in Case No. 09-14820 against Geronimo Plumbing LLC in the
- 24 amount of \$8,240.76;
- 25 • Claim No. 1, filed in Case No. 09-14865 against Glynda, LP in the amount of
- 26 \$500;
- 27 • Claim No. 1, filed in Case No. 09-14822 against Gung-Ho Concrete LLC in the
- 28 amount of \$11,120.56;

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- Claim No. 1, filed in Case No. 09-14778 against Heritage Land Company, LLC in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14860 against Jackknife, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14856 against Overflow, LP in the amount of \$500;
- Claim No. 3, filed in Case No. 09-14848 against Parcel 20, LLC in the amount of \$1,500;
- Claim No. 3, filed in Case No. 09-14887 against Pinnacle Grading, LLC in the amount of \$15,729.92;
- Claim No. 3, filed in Case No. 09-14882 against Rhodes Homes Arizona, LLC in the amount of \$9,454;
- Claim No. 1, filed in Case No. 09-14868 against Rhodes Arizona Properties, LLC in the amount of \$1,000;
- Claim No. 10, filed in Case No. 09-14814 against The Rhodes Companies, LLC in the amount of \$729,519.98;
- Claim No. 12, filed in Case No. 09-14854 against Rhodes Ranch Golf Country Club, LLC in the amount of \$105,042.44;
- Claim No. 12, filed in Case No. 09-14844 against Rhodes Ranch General Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14833 against Six Feathers Holdings, LLC in the amount of \$2,500;
- Claim No. 1, filed in Case No. 09-14866 against Tick, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14817 against Tribes Holdings, LLC in the amount of \$500;
- Claim No. 6, filed in Case No. 09-14884 against Tuscany Golf Country Club, LLC in the amount of \$8,253.28;

- Claim No. 1, filed in Case No. 09-14858-1 against Wallboard, LP in the amount of \$500.

2. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

APPROVED AS TO FORM AND CONTENT:

DATED this ____ day of July 2009.

By: _____
UNITED STATES TRUSTEE
August B. Landis
Office of the United States Trustee
300 Las Vegas Blvd. S., Ste. 4300
Las Vegas, NV 89101

Submitted by:
DATED this __ day of July 2009.

By: /s/ Zachariah Larson
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Kyle O. Stephens, Esq. (NV Bar No. 7928)
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